

Article - Tax - General

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§10–909.

The income tax required to be withheld under § 10–908 of this subtitle shall be withheld:

(1) by a payor other than a fiduciary or S corporation and by an employer:

(i) on the basis of each weekly, 2–week, semimonthly, or monthly regular period of payment; or

(ii) if there is no regular period of payment as specified in item (i) of this item, on a daily basis; and

(2) by a payor who is a fiduciary, on a quarterly basis.

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